

#### § 40.441

close of the calendar year in which filed or made, or in the case of an authorization, for three years following the close of the calendar year in which the operation under such authorization is concluded. Such records shall be made available for inspection by any ATF officer upon request.

(72 Stat. 1423; 26 U.S.C. 5741)

#### *Packages*

##### **§ 40.441 General.**

All cigarette papers and tubes shall, before removal subject to tax, be put up by the manufacturer in packages which shall be of such construction as will securely contain the papers or tubes therein. No package of cigarette papers or tubes shall have contained therein, attached thereto, or stamped, marked, written, or printed thereon:

(a) Any certificate, coupon, or other device purporting to be or to represent a ticket, chance, share, or an interest in, or dependent on, the event of a lottery,

(b) Any indecent or immoral picture, print, or representation, or

(c) Any statement or indication that United States tax has been paid.

(72 Stat. 1422; 26 U.S.C. 5723)

#### *Miscellaneous Operations*

##### **§ 40.451 Transfer in bond.**

A manufacturer of cigarette papers and tubes may transfer such papers and tubes, under bond, without payment of tax, to the bonded premises of any manufacturer of cigarette papers and tubes, or to the bonded premises of a manufacturer of tobacco products solely for use in the manufacture of cigarettes. The transfer of cigarette papers and tubes, without payment of tax, to the bonded premises of an export warehouse proprietor shall be in accordance with the provisions of part 44 of this chapter.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

##### **§ 40.452 Release from customs custody.**

Cigarette papers and tubes which were made in the United States, exported, and subsequently returned to the United States, may be removed from customs custody for transfer to

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the premises of a manufacturer without payment of the internal revenue tax, upon compliance with part 275 of this chapter.

(72 Stat. 1418; 26 U.S.C. 5704)

##### **§ 40.453 Use of the United States.**

A manufacturer of cigarette papers and tubes may remove cigarette papers and tubes covered under bond, without payment of tax, for use of the United States. Such removal shall be in accordance with the provisions of part 45 of this chapter.

(72 Stat. 1418; 26 U.S.C. 5704)

[26 FR 8174, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated at 54 FR 48839, Nov. 27, 1989, and further redesignated by T.D. ATF-460, 66 FR 39093, July 27, 2001, as amended by T.D. ATF-469, 66 FR 56758, Nov. 13, 2001]

##### **§ 40.454 Removal for export purposes.**

The removal of cigarette papers and tubes, without payment of tax, for shipment to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, or for consumption beyond the jurisdiction of the internal revenue laws of the United States, shall be in accordance with the provisions of part 44 of this chapter.

(72 Stat. 1418; 26 U.S.C. 5704)

#### *Permanent Discontinuance of Business*

##### **§ 40.461 Discontinuance of operations.**

Every manufacturer of cigarette papers and tubes who desires to discontinue operations and close out a factory shall dispose of all cigarette papers and tubes on hand, in accordance with this subpart, and make a closing inventory and closing report, in accordance with the provisions of §§ 40.434 and 40.426, respectively.

(72 Stat. 1422; 26 U.S.C. 5721, 5722)

#### **CLAIMS BY MANUFACTURERS**

#### *General*

##### **§ 40.471 Abatement.**

A claim for abatement of the unpaid portion of the assessment of any tax on